



JOHN CHIANG
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Trinity
Weaverville, California**

**Date: September 30, 2014
Filing Ref: TRI15**

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2014-15** fiscal year. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST
ALLOCATIONS**

The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for the **2012-13** fiscal year and as estimated costs for the **2014-15** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2014**, for further allocation to federal grants and contracts performed by the respective county departments.

SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS

- | | |
|-----------------------------|----------------------------|
| 1. Employee Fringe Benefits | 5. Treasurer-Tax Collector |
| 2. General Services | 6. Copier (ISF) |
| 3. Information Technology | 7. Motor Pool (ISF) |
| 4. Auditor-Controller | 8. OPEB (ISF) |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the costs of the county departments indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles, (2) that similar types of costs have been accorded consistent accounting treatment, and (3) that the information provided by the county that was used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement will require prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the

cost center providing the service. Such charges will be based on the actual allowable costs, as defined by OMB Circular A-87, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: None.

SECTION IV: ACCEPTANCE

COUNTY OF TRINITY**JOHN CHIANG
CALIFORNIA STATE CONTROLLER****BY** Original signed by**BY** Original signed by Anita Dagan forAngela Bickle**Hitomi Sekine, Bureau Chief
Local Government Policy and Reporting
Division of Accounting and Reporting**NameInterim Auditor-ControllerTitle10-9-201410-15-2014DateDate**Negotiated by Eric Perez
Telephone (916) 445-2989**

cc: State and Federal Agencies

Attachment

Trinity County, California
Central Service Cost Allocation Plan
Allocated Costs By Department

Fund Department	101 2100	177 4230	101 2200	101 2300	101 2400	101 2480
	District Attorney	Alcohol & Other Drug	Sheriff	Jail	Probation	Building & Dev. Svcs
Bldg. Use	2,122	0	10,158	26,391	4,446	3,311
Equip. Use	4,973		101,038	14,818	14,631	2,406
County Audit	75		75	75	75	75
Insurance	4,926	935	85,869	18,346	11,513	3,517
General Services	19,060	0	27,676	55,651	21,763	8,199
Admin & Personnel	9,936	4,513	36,612	23,086	13,387	3,530
Information Technology	17,531	3,077	71,272	15,710	20,368	4,997
Auditor	11,802	8,743	38,586	30,670	17,755	7,010
Treasurer	1,385	1,080	5,091	1,933	8,223	6,465
County Counsel	58	0	13,487		115	1,682
Total Plan Allocation	71,868	18,348	389,865	186,678	112,277	41,193
Roll Forward	-2,223	-6,088	40,370	36,387	-2,750	7,955
Proposed Costs	69,644	12,259	430,235	223,066	109,527	49,147

Trinity County, California
Central Service Cost Allocation Plan
Allocated Costs By Department

Fund Department	101 2490	101 2110	101 2800	101 2350	153 1853	101 6000
	Ag Sealer	Coroner	Planning	Animal Control	Airports	Library
Bldg. Use	0		1,159	1,128	595	11,395
Equip. Use	33	0	0	1,144	0	5,562
County Audit	75	75	75	75		75
Insurance	899		2,176	4,482	0	7,226
General Services	809		2,498	0	14,868	22,540
Admin & Personnel	4,680	57	5,081	4,028	149	5,112
Information Technology	2,074		9,757	2,940	23	9,531
Auditor	3,026	969	4,569	3,565	1,873	4,625
Treasurer	1,755	197	2,296	424	326	1,736
County Counsel	184	0	12,133		0	58
Total Plan Allocation	13,537	1,298	39,745	17,786	17,834	67,860
Roll Forward	-6,555	408	-5,049	106	8,537	-19,262
Proposed Costs	6,983	1,706	34,696	17,892	26,371	48,599

Trinity County, California
Central Service Cost Allocation Plan
Allocated Costs By Department

Fund Department	101 6200	170 2425	101 1500	101 1550	150 2245	132 2130
	TC CO-OP	Evid. Base PO Sup.	Courts General	Collections Current	ADA RAP Sheriff	Child Supt Services
Bldg. Use			13,011	102	0	
Equip. Use	0					
County Audit	75			75		
Insurance	1,998		0	436	6,437	1,637
General Services			83,856	0		669
Admin & Personnel	984	284		1,031	0	9,172
Information Technology	227			735		5,361
Auditor	798	1,919		1,008	38	8,375
Treasurer	152	8		2,798	13	648
County Counsel						323
Total Plan Allocation	4,234	2,211	96,867	6,185	6,487	26,184
Roll Forward	-98	2,211	6,468	-4,902	5,529	239
Proposed Costs	4,136	4,422	103,334	1,283	12,016	26,424

Trinity County, California
Central Service Cost Allocation Plan
Allocated Costs By Department

Fund Department	564 8564 Substance Abuse Treatment	134 2150 ADA: DA	135 2155 Child Abuse Vert	157 2157 ADA RAP DA	144 2210 Lake Patrol	136 2160 MSP - DA
Bldg. Use		79	16	42	1,758	358
Equip. Use						
County Audit						
Insurance		133	39	102	1,825	621
General Services		0	0	0		
Admin & Personnel		317	63	173	1,104	1,385
Information Technology		204	41	108	735	928
Auditor		484	162	268	1,879	1,357
Treasurer		44	34	18	235	58
County Counsel						
Total Plan Allocation	0	1,262	355	710	7,536	4,708
Roll Forward	0	309	340	-8,272	-1,534	2,610
Proposed Costs	0	1,570	695	-7,562	6,002	7,317

Trinity County, California
Central Service Cost Allocation Plan
Allocated Costs By Department

Fund Department	148 2280	145 2240	164 2410	146 2250	182 1970	165 2440
	Cannabis Eradication	ADA: Sheriff	ADA: Probation	MSP: Sheriff	CDBG	Victim Witness
Bldg. Use		0	0			0
Equip. Use						
County Audit						
Insurance	1,430	0	43	953	0	0
General Services			0			
Admin & Personnel	101	0	26	1,093	147	5
Information Technology		0	0	928		0
Auditor	1,006	117	595	1,532	1,987	57
Treasurer	112	39	135	129	324	8
County Counsel					3,215	
Total Plan Allocation	2,649	157	799	4,635	5,673	70
Roll Forward	-644	-3,272	-1,901	2,218	-22,118	-3,943
Proposed Costs	2,004	-3,116	-1,103	6,854	-16,446	-3,873

Trinity County, California
Central Service Cost Allocation Plan
Allocated Costs By Department

Fund	173	905	102	160	101	570
Department	2700	9300	3000	3360	4000	8570
	Natural Resources	Cemetery	Road	Transit	Health	Mental Hlth Srvs Act CSS
Bldg. Use						
Equip. Use		0			22,163	
County Audit					75	
Insurance	0	0	9,820	2,104	6,257	
General Services	0	1,623	20,096	121	1,234	
Admin & Personnel	4	9	80,751	10,739	8,455	1,270
Information Technology	0	0	24,893	3,436	8,064	
Auditor	43	162	118,789	16,460	22,317	8,511
Treasurer	5	132	10,042	2,776	2,273	10
County Counsel	403		7,259	58	0	
Total Plan Allocation	456	1,926	271,651	35,694	70,838	9,791
Roll Forward	1,271	-8,970	48,575	18,809	21,143	9,762
Proposed Costs	1,727	-7,044	320,225	54,504	91,982	19,553

Trinity County, California
Central Service Cost Allocation Plan
Allocated Costs By Department

Fund Department	109 4100	176 4180	112 4200	920 9500	174 2950	163 2420
	Tobacco	WIC	Behavioral Health	Solid Waste	Vehicle Abatement	ADA RAP Probation
Bldg. Use		0				0
Equip. Use				0		
County Audit						
Insurance	0	1,518	6,313	5,845	771	2,861
General Services	0	532	55,266	11,893	357	
Admin & Personnel	182	3,248	44,169	37,222	979	0
Information Technology	0	2,757	26,701	23,030	735	0
Auditor	1,249	4,926	59,403	32,439	805	23
Treasurer	10	568	4,717	11,323	142	8
County Counsel		0	1,175	426		
Total Plan Allocation	1,441	13,550	197,743	122,179	3,790	2,891
Roll Forward	49	-955	21,007	-17,114	-1,410	2,891
Proposed Costs	1,491	12,595	218,751	105,065	2,380	5,782

Trinity County, California
Central Service Cost Allocation Plan
Allocated Costs By Department

Fund Department	111 5000	111 5100	544 8544	182 1950	133 2145	187 1973
	Welfare	Public Guardian	Pandemic	Misc Grants	VAWVP	State Grant
Bldg. Use				856	0	
Equip. Use		0				
County Audit						
Insurance	10,054	0		0		0
General Services	11,705	0	104	5,398		
Admin & Personnel	93,539	555	61	1		369
Information Technology	67,874	0	0	227		
Auditor	129,340	10,221	501	15		383
Treasurer	33,975	3,973	30	3,487	0	80
County Counsel	3,203	3,030	0	0		0
Total Plan Allocation	349,690	17,779	697	9,984	0	832
Roll Forward	4,851	7,764	-67	9,984	-1,483	832
Proposed Costs	354,541	25,543	629	19,968	-1,483	1,664

Trinity County, California
Central Service Cost Allocation Plan
Allocated Costs By Department

Fund	149	543	545	101	523	599
Department	2290	8543	8545	2460	8523	8599
	Nat' Forest Eradication	HRSA	PHER	Juv Detentn Facility	COPS Hiring Program	Prison Rape Elim.
Bldg. Use				14,365		
Equip. Use						
County Audit				75		
Insurance	0			11,281	237	
General Services				15,466		
Admin & Personnel	76			13,672	956	14
Information Technology				10,237	735	
Auditor	596			13,393	275	152
Treasurer	30		0	717	15	19
County Counsel				0		
Total Plan Allocation	702	0	0	79,206	2,219	185
Roll Forward	-252	-100	0	-2,938	2,219	185
Proposed Costs	449	-100	0	76,268	4,438	369

Trinity County, California
Central Service Cost Allocation Plan
Allocated Costs By Department

Fund	802-804	147	201-262		172	598
Department	8802-8804	2260	8201-8262		2710	8598
	Working Capital	Emergency Services	Special Districts	Other Department	Five County COHO	LEA Grant
Bldg. Use				11,991	0	
Equip. Use	0	0		0		
County Audit						
Insurance	0	5,956		0		
General Services	4,656			90,937		
Admin & Personnel	188	4,437	50	14,645		19
Information Technology		2,940		34		
Auditor	2,071	7,984	6,114	99,643	5	130
Treasurer	404	1,034	5,584	5,729	1	1
County Counsel			0	0		
Total Plan Allocation	7,319	22,351	11,748	222,979	6	150
Roll Forward	-28,986	15,742	-11,347	143,742	-1,929	150
Proposed Costs	-21,667	38,093	400	366,722	-1,922	300

Trinity County, California
Central Service Cost Allocation Plan
Allocated Costs By Department

Fund Department	713 0713	185 1971	237 8237	101 5090	483 8483	101 1520
	Trial Courts	Home Grants	Trans Comm	Vet Svcs Officer	Title III	Collections Delinquent
Bldg. Use	0			1,704		131
Equip. Use						
County Audit				75		75
Insurance	0	0		1,010	0	873
General Services	0			3,250		0
Admin & Personnel	17,738	390	286	1,010	1,869	2,126
Information Technology	13,686		0	2,437		1,606
Auditor	15,419	443	2,310	1,178	1,019	2,630
Treasurer	8,007	55	135	197	51	5,619
County Counsel	0		0			
Total Plan Allocation	54,850	888	2,731	10,861	2,939	13,060
Roll Forward	-1,840	888	-639	6,094	2,939	4,005
Proposed Costs	53,011	1,776	2,092	16,955	5,878	17,064

Trinity County, California
Central Service Cost Allocation Plan
Allocated Costs By Department

Fund	550	579	190	159	191	186
Department	8550	8579	8190	2159	8191	1972
	Bioterrorisim	MH Audit Exception Res	APPOE	DRI Grant	Protect Order Enf.	Federal Grants
Bldg. Use			219			
Equip. Use						
County Audit						
Insurance	0		366	234	237	
General Services	191					
Admin & Personnel	138	0	917	3,278	1,020	0
Information Technology	0	0	567	735	735	
Auditor	1,358	23	1,360	6,176	978	19
Treasurer	147	8	53	688	108	6
County Counsel						
Total Plan Allocation	1,834	31	3,482	11,111	3,078	26
Roll Forward	258	31	3,482	11,111	3,078	26
Proposed Costs	2,093	61	6,963	22,221	6,157	51

1/21/2014

Fund	189	158	522	192	
Department	1974	2247	8522	8192	
	Program	Emergency	Comm Perf	Victim	Grand
	Income	Oper. Cntr	Incentive	Witness DA	Totals
Bldg. Use				284	111,751
Equip. Use					170,688
County Audit					1,655
Insurance				1,259	230,057
General Services					514,416
Admin & Personnel	19	181	24	1,041	485,679
Information Technology		3,974		735	390,171
Auditor	163	1,467	318	1,214	742,190
Treasurer	13	86	52	140	147,730
County Counsel					90,984
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Total Plan Allocation	195	5,709	395	4,672	2,885,320
Roll Forward	195	5,709	110	4,672	291,173
Proposed Costs	389	11,418	505	9,344	3,176,493